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Serial No. 09/717,894

Art Unit: 1651

- (b) optionally removing water and unreacted alcohol from the pre-esterification product,
(c) further reacting the pre-esterification product from step (a) or (b) with additional lower alcohol to form a post-esterification reaction product having an acid value of from about 0.1 to about 0.5.

2. (amended) The process of claim 1 wherein the triglyceride is a compound of the formula (I):



wherein each of R¹CO, R²CO and R³CO is a linear and/or branched, saturated and/or unsaturated acyl group having from 6 to 24 carbon atoms and having up to 3 double bonds.